

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the \_\_\_\_ day of \_\_\_\_, 2006:

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Present

Vote

Walter C. Zaremba, Chairman  
Kenneth L. Bowman, Vice Chairman  
Sheila S. Noll  
James S. Burgett  
Thomas G. Shepperd, Jr.

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On motion of \_\_\_\_, which carried \_\_, the following ordinance was adopted:

AN ORDINANCE TO AMEND YORK COUNTY CODE SECTION 21-2, TO BRING IT INTO CONFORMANCE WITH SENATE BILL 417 AS ADOPTED BY THE 2006 GENERAL ASSEMBLY, EXEMPTING FROM LOCAL PERSONAL PROPERTY TAXATION CERTAIN POLLUTION CONTROL EQUIPMENT AND FACILITIES AS SPECIFIED IN THE LEGISLATION.

BE IT ORDAINED by the York County Board of Supervisors, this \_\_\_\_ day of \_\_\_\_, 2006, that section 21-2, York County Code, be and it is hereby amended to read and provide as follows, such amendment to become effective as of July 1, 2006:

**Sec. 21-2. Partial exemption of certified pollution control equipment and facilities.**

- (a) Certified pollution control equipment and facilities, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other such classification of real or personal property and such property shall be partially exempt from local taxation. Certified pollution control equipment and facilities consisting of equipment used in collecting, processing, and distributing or generating electricity from landfill gas or synthetic or natural gas recovered from waste, including equipment used to grind, chip, or mulch trees, tree stumps, underbrush, and other vegetative cover for re-use as landfill gas or synthetic or natural gas recovered from waste, placed in service on or after July 1, 2006, shall be exempt from local taxation pursuant to subsection d of Section 6 of Article X of the Constitution of Virginia.

- (b) As used in this section, the term “certified pollution control equipment and facilities” shall be deemed to mean any property, including real or personal property, equipment, facilities or devices used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the commonwealth and which property the state certifying authority having jurisdiction with respect to such property has certified to the state department of taxation as having been constructed, reconstructed, erected or acquired in conformity with the state program or requirements for abatement or control of water or atmospheric pollution or contamination. As used in this section, the term “state certifying authority” shall be deemed to mean the State ~~w~~Water ~~e~~Control ~~b~~Board, for water pollution, and the ~~s~~State ~~a~~Air ~~p~~Pollution ~~e~~Control ~~b~~Board, for air pollution, the Department of Mines, Minerals and Energy, for coal, oil, and gas production; and the Virginia Waste Management Board, for waste disposal, landfill gas, and synthetic or natural gas recovery from waste facilities, and shall include any interstate agency authorized to act in a place of a certifying authority of the state.
- (c) Certified pollution control equipment and facilities, as defined herein, excluding such equipment and facilities owned by public service corporations, as defined by section 56-2, Code of Virginia, shall be taxed, beginning January 1, 1979, and thereafter, at the current tax rate on machinery and tools for the calendar year appearing in Column 1 below multiplied by the percentage figure listed in Column 2 below. In accordance with section 58-514.2, Code of Virginia, certified pollution control equipment and facilities, as defined herein, owned by public service corporations shall be taxed, beginning January 1, 1979, and thereafter at the current tax rate on real estate for the calendar year appearing in Column 1 below multiplied by the percentage figure listed in Column 2 below:

<i>Column 1</i>	<i>Column 2</i>
<i>Calendar Year</i>	<i>Tax Rate as Percentage of Current Tax Rate on Machinery and Tools</i>
1979	Ninety-five percent (95%)
1980	Ninety percent (90%)
1981	Eighty-five percent (85%)
1982 and each tax year thereafter	Eighty percent (80%)

- (d) Eligible nonpublic service corporation property owners shall report to the commissioner of the revenue, as of January first of each calendar year, the owner’s cost of certified pollution control equipment and facilities. The commissioner of the revenue shall assess nonpublic service corporation owned certified pollution

control equipment and facilities at a ratio of twenty-five percent (25%) of the owner's cost. The assessed value of certified pollution control equipment and facilities owned by public service corporations shall be determined by the state corporation commission in accordance with section 58-503.1, Code of Virginia.